

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
NUCKOLLS COUNTY, NEBRASKA

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Case No. 97EP-65

FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES)

Filed May 1, 1997

Before Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:

Dianne Collins
Nuckolls County Assessor
P. O. Box 371
Nelson, NE 68961

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Nuckolls County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to the commercial class of property within the county.

STATISTICAL REPORTS

Nuckolls County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 36.09. The Price Related Differential is 120.51.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the commercial class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for the commercial class of property.
- III. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1991.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1991.
- V. That the statistical studies of the quality of assessments of the commercial class of property are not necessarily representative of the quality of assessments, since there were only twenty-four (24) sales within a two year period in the county.
- VI. That the problems shown by the studies, if those studies are in fact representative of the quality of assessments of the commercial class of property, are not problems which can be resolved by an adjustment by a percentage adjustment to a class or subclass of property as required by LB 397.
- VII. That the County Assessor testified in substance that the County Board of Nuckolls County had advised the Assessor that she should address the problems presented by the commercial class of property within the county, and that sufficient funding would be made available to her to implement the necessary changes.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

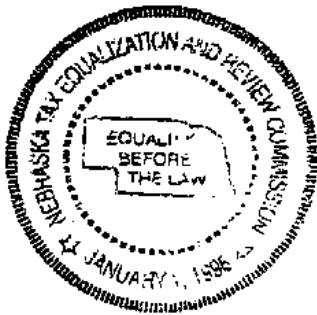
IT IS, THEREFORE, ORDERED as follows:

- I. That no adjustment by a percentage be made to the values of the commercial class of property within Nuckolls County.
- II. That this Order of the Commission shall be sent by certified mail to the

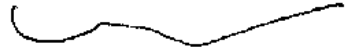
Nuckolls County Assessor and by regular mail to the Nuckolls County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 1st day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
OTOE COUNTY, NEBRASKA

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Case No. 97EP-66

**FINDINGS AND ORDERS
ORDER ADJUSTING VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Robert Dickey
Otoe County Assessor
1021 Central Avenue
Nebraska City, NE 68410

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Otoe County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Otoe County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 85%. The Coefficient of Dispersion is 28.08. The Price Related Differential is 109.76.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 100%. The Coefficient of Dispersion is 38.49. The Price Related Differential is 90.01.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 85%. This median indicated level of value not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1985.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1980.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 100%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1985.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1980.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 74%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
- II. That the value of the residential class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

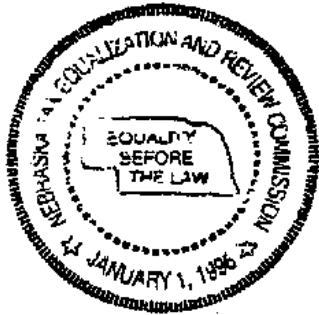
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the commercial class of property within Otoe County.
- II. That the value of the residential class of property in the County be raised by thirteen percent (13%) to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the residential property be effective as to the entire class of residential property located within the urban, suburban and rural areas of the County, including land and improvements thereto, recreational property and mobile homes.
- IV. That this Order of the Commission shall be sent by certified mail to the Otoe County Assessor and by regular mail to the Otoe County Clerk and Chairperson of the Otoe County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Otoe County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Otoe County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Otoe County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Otoe County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 14th day of May, 1997.



Seal

Mark P. Reynolds, Chairman

Janet L. Edwards, Commissioner

Robert L. Hans, Commissioner

IN THE MATTER OF THE
EQUALIZATION OF
PAWNEE COUNTY, NEBRASKA

FINDINGS AND ORDERS

NO ADJUSTMENT TO VALUES

Pawnee County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 32.33. The Price Related Differential is 113.04.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 17.24. The Price Related Differential is 93.10.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1994.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1992.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 92%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1994.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1992.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 76%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

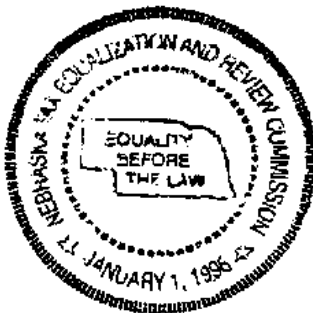
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

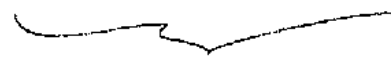
- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Pawnee County.
- II. That this Order of the Commission shall be sent by certified mail to the Pawnee County Assessor and by regular mail to the Pawnee County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 14th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
PHELPS COUNTY, NEBRASKA

Case No. 97EP-69

**FINDINGS AND ORDERS
NO ADJUSTMENT OF VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Darlene Graf
Phelps County Assessor
715 5th Avenue
Holdrege, NE 68949

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Phelps County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Phelps County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 22.26. The Price Related Differential is 108.60.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 23.06. The Price Related Differential is 112.35.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1996.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1992.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 93%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1992.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1995.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 78%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Phelps County.


- II. That this Order of the Commission shall be sent by certified mail to the Phelps County Assessor and by regular mail to the Phelps County Clerk and Chairperson of the Phelps County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 15th day of May, 1997.



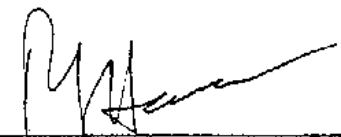
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Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
PIERCE COUNTY, NEBRASKA

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Case No. 97EP-70

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Thomas Maas
Pierce County Assessor
111 West Court, Room 5
Pierce, NE 68767

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Pierce County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Pierce County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 98%. The Coefficient of Dispersion is 20.29. The Price Related Differential is 107.37.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 51.02. The Price Related Differential is 141.18.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 98%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1995.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1993.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 96%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1993.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1993.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 79%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

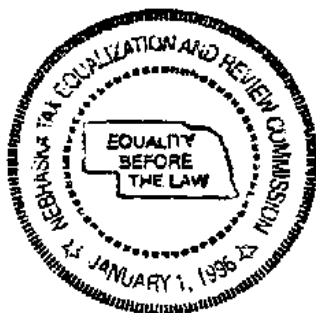
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Pierce County.
- II. That this Order of the Commission shall be sent by certified mail to the Pierce County Assessor and by regular mail to the Pierce County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

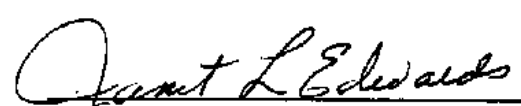
Dated this 15th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

IN THE MATTER OF THE
EQUALIZATION OF
PLATTE COUNTY, NEBRASKA

FINDINGS AND ORDERS

ORDER ADJUSTING VALUES

Platte County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and

further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 101%. The Coefficient of Dispersion is 10.78. The Price Related Differential is 101.98.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the corrected results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 99%. The Coefficient of Dispersion is 19.33. The Price Related Differential is 111.25.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 101. This median indicated level of value is not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1970. The County's records for the residential class of property for the City of Columbus were updated for 1997.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1989.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 99. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1983, with the last update in 1987.

- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1989.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 75. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows that the value of the residential class of property in the City of Columbus must be reduced to the midpoint, which is 96%; since the median indicated level of value is outside the acceptable range established by state law and the Commission.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

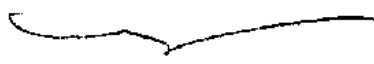
- I. That no adjustment by a percentage be made to the values of the commercial class of property within Platte County.
- II. That the value of the residential class of property in the City of Columbus be reduced by five percent (5%) to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the residential class of property in the City of Columbus be effective as to the entire class of residential property located within the urban areas of the City, including land and improvements and mobile homes.
- IV. That this Order of the Commission shall be sent by certified mail to the Platte County Assessor and by regular mail to the Platte County Clerk and Chairperson of the Platte County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Platte County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Platte County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Platte County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Platte County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

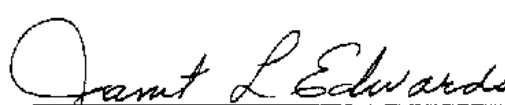
Dated this 13th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
POLK COUNTY, NEBRASKA

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Case No. 97EP-72

FINDINGS AND ORDERS
(NO ADJUSTMENTS TO VALUES)

Filed May 12, 1997

Before: Edwards, Hans and Reynolds

Edwards, for the Commission:

APPEARANCES:

For the County: Linda D. Anderson
Polk County Assessor
P.O. Box 375
Osceola, NE 68651

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Polk County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to the residential or commercial classes or subclasses of property.

STATISTICAL REPORTS

Polk County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 23.53. The Price Related Differential is 113.64.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 25.28. The Price Related Differential is 132.35.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1978, with last update 1996.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1989.
- V. That the statistical studies of the quality of assessments are not representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 92. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property was conducted in 1994.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1993.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Polk County.

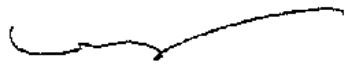
- II. That this Order of the Commission shall be sent by certified mail to the Polk County Assessor and by regular mail to the Polk County Clerk and Chairperson of the Polk County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L.B. 397, Section 46.

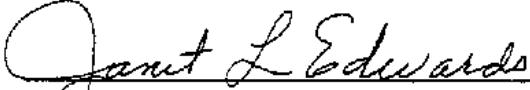
IT IS SO ORDERED.

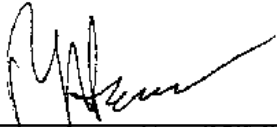
Dated this 12th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE)	Case No. 97EP-73
EQUALIZATION OF)	
RED WILLOW COUNTY,)	
NEBRASKA)	FINDINGS AND ORDERS
)	ADJUSTING VALUES

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:	Sandra K. Kotschwar
	Red Willow County Assessor
	Christy Kornell, Deputy
	502 Norris Avenue
	McCook, NE 69001

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Red Willow County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Red Willow County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 88%. The Coefficient of Dispersion is 24.23. The Price Related Differential is 108.24.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 88. This median indicated level of value is not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.

- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1996 (City of McCook).
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1994.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 97%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The median indicated level of value for the agricultural class of property is 74%. This median indicated level of value is within the acceptable range for the agricultural class of property within the County.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . ." 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
- II. That the value of the residential class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the commercial class of property within Red Willow County.
- II. That the value of the residential class of property in the County, with the exception of the village of Danbury, be increased by 9%, in order to adjust the median to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the residential class be effective as to the entire class of residential property located within the County, including land and improvements thereto, whether that residential property be located in urban, suburban, rural or recreational property, including mobile homes, with the exception of the urban and suburban areas of the village of Danbury.
- IV. That this Order of the Commission shall be sent by certified mail to the Red Willow County Assessor and by regular mail to the Red Willow County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Red Willow County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Red Willow County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.

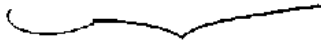
- VII. That the Property Tax Administrator shall audit the records of the Red Willow County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Red Willow County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 14th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
SALINE COUNTY, NEBRASKA

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Case No. 97EP-76

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Marjorie Reynolds
 Saline County Assessor
 P. O. Box 865
 Wilber, NE 68465

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Saline County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Saline County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 98%. The Coefficient of Dispersion is 32.93. The Price Related Differential is 120.48.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%.
- II. The median indicated level of value for the commercial class of property is 98%. This median indicated level of value is within the acceptable range for

the commercial class of property within the county.

- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1993.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1991.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- VII. The median indicated level of value for the agricultural class of property is 74%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the commercial class of property within Saline County.
- II. That this Order of the Commission shall be sent by certified mail to the Saline County Assessor and by regular mail to the Saline County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

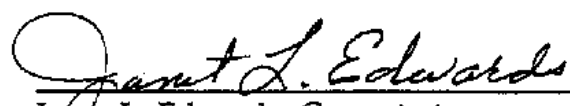
Dated this 15th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
SARPY COUNTY, NEBRASKA

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Case No. 97EP-77

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:

Lowell Iske
Sarpy County Assessor
1210 Golden Gate Drive
Papillion, NE 68046

Everett Wragge
Chief Deputy Sarpy County Assessor
1210 Golden Gate Drive
Papillion, NE 68046

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Sarpy County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Sarpy County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective

March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 27.89. The Price Related Differential is 111.63.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93%.

- II. The median indicated level of value for the commercial class of property is 95%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1996.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1996.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . ." 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

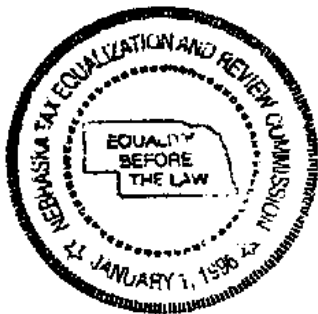
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the commercial class of property within Sarpy County.
- II. That this Order of the Commission shall be sent by certified mail to the Sarpy County Assessor and by regular mail to the Sarpy County Clerk and Chairperson of the Sarpy County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.


Dated this 15th day of May, 1997.



Seal


 Mark P. Reynolds, Chairman


 Janet L. Edwards, Commissioner


 Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE)
EQUALIZATION OF)
SAUNDERS COUNTY, NEBRASKA)

Case No. 97EP-78

FINDINGS AND ORDERS
ORDER ADJUSTING VALUES

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:

Betty V. Patzloff
Saunders County Assessor
5th and Chestnut
Wahoo, NE 68066

James Smaus
Chairman, Saunders County Board of Equalization
5th and Chestnut
Wahoo, NE 68066

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Saunders County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Saunders County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective

March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 26.34. The Price Related Differential is 111.49.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 60%. The Coefficient of Dispersion is 58.77. The Price Related Differential is 125.81.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 94%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1969, with the last update in 1996.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1996.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 60%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.

- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1982.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1983.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 72%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an

adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

- II. That the value of the commercial class of property in the county must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential class of property within Saunders County.
- II. That the value of the commercial class of property in the county be raised by sixty percent (60%) to the median midpoint, which is 96%.
- III. That the Order Adjusting Values for the county be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the county, including land and improvements thereto.
- IV. That this Order of the Commission shall be sent by certified mail to the Saunders County Assessor and by regular mail to the Saunders County Clerk and Chairperson of the Saunders County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Saunders County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Saunders County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Saunders County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.

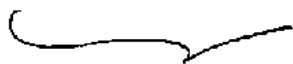
VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Saunders County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

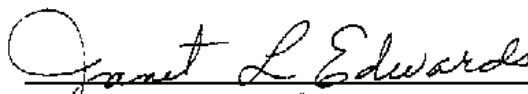
Dated this 14th day of May, 1997.




Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
SCOTTS BLUFF COUNTY,
NEBRASKA

Case No. 97EP-79

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Lester Dugger
Scotts Bluff County Assessor
1825 10th Street
Gering, NE 69341

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Scotts Bluff County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property.

STATISTICAL REPORTS

Scotts Bluff County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 99%. The Coefficient of Dispersion is 16.36. The Price Related Differential is 106.12.

II. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 75%. The Coefficient of Dispersion is 29.37. The Price Related Differential is 102.70.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 99%. This median indicated level of value within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1988.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1995.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 98%.
- VII. The median indicated level of value for the agricultural class of property is 75%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- VIII. The quality of the assessment practices within the county, as shown by the COD, is not within the acceptable range for the agricultural class of property.
- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1988.
- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1995.

- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows that while the assessments made for the residential and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

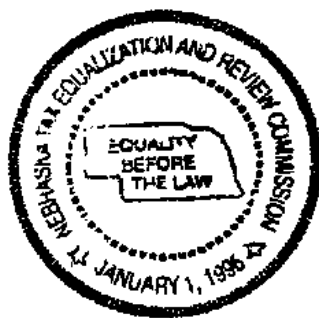
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and agricultural classes of property within Scotts Bluff County.


- II. That this Order of the Commission shall be sent by certified mail to the Scotts Bluff County Assessor and by regular mail to the Scotts Bluff County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- III. That the specified changes shall be made by the Scotts Bluff County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- IV. That on or before June 5, 1997, the Scotts Bluff County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- V. That the Property Tax Administrator shall audit the records of the Scotts Bluff County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VI. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Scotts Bluff County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 14th day of May, 1997.



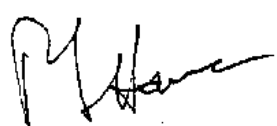
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Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
SEWARD COUNTY, NEBRASKA

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Case No. 97EP-80

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Marilyn Hladky
Seward County Assessor
529 Seward Street
Seward, NE 68434

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Seward County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Seward County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 98%. The Coefficient of Dispersion is 24.20. The Price Related Differential is 105.10.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 21.97. The Price Related Differential is 96.81.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 98%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1983.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1991.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 92%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1990.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1989.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 77%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

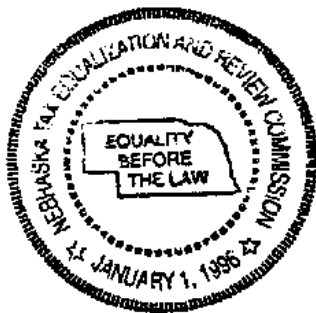
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Seward County.

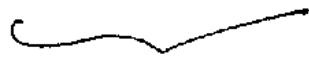
- II. That this Order of the Commission shall be sent by certified mail to the Seward County Assessor and by regular mail to the Seward County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 15th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
SHERIDAN COUNTY, NEBRASKA

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Case No. 97EP-81

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Karen K. Palmer
 Sheridan County Assessor
 P. O. Box 391
 Rushville, NE 69360

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Sheridan County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Sheridan County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.
RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 24.53. The Price Related Differential is 110.99.

II.
COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 41.16. The Price Related Differential is 135.00.

III.
AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 74%. The Coefficient of Dispersion is 25.57. The Price Related Differential is 105.56.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 94%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1995.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1988.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 96%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.

- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1981.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1988.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 74%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- XII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the agricultural class of property.
- XIII. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1993.
- XIV. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1988.
- XV. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

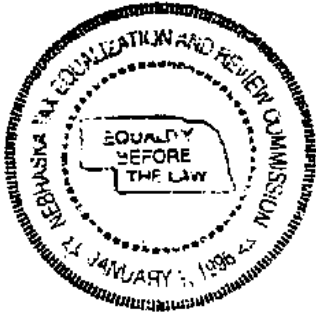
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the residential, commercial and agricultural classes of property within Sheridan County.
- II. That this Order of the Commission shall be sent by certified mail to the Sheridan County Assessor and by regular mail to the Sheridan County Clerk and Chairperson of the Sheridan County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.


Dated this 15th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
SHERMAN COUNTY, NEBRASKA

Case No. 97EP-82

FINDINGS AND ORDERS
(ORDER ADJUSTING VALUES)

Filed May 9, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Carolyn Sekutera
Sherman County Assessor
P. O. Box
Loup City, NE 68853

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Sherman County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Sherman County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 98%. The Coefficient of Dispersion is 29.06. The Related Differential is 111.96.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 72. The Coefficient of Dispersion is 31.75. The Price Related Differential is 102.63.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 98. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1994.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1993.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 72. This median indicated level of value not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1996.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1993.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 74. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- XII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are within the acceptable range for the agricultural class of property.
- XIII. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither

address those particular cases, nor would such an adjustment achieve equalization.

- II. That the value of the commercial class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.
- III. That therefore the commercial class of property, with the exception of the urban and suburban areas (as those terms are defined in the Rules and Regulations of the Property Tax Administrator's Office) of Loup City must be raised by forty-four percent (44%).
- IV. That the commercial class of property in the urban and suburban areas of Loup City must be raised by ten percent (10%).

ORDER

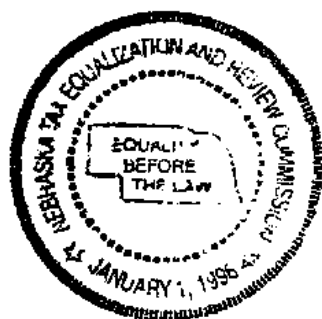
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential class of property within Sherman County.
- II. That the value of the commercial class of property in the County be raised to the midpoint, which is 96%.
- III. That the value of the commercial class of property within the County be raised as follows: all commercial property, with the exception of the urban and suburban areas of Loup City, be raised by forty-four percent (44%); all commercial property in the urban and suburban areas of Loup City be raised by ten percent (10%).
- IV. That the Order Adjusting Values for the commercial class of property be effective as to the entire class of commercial property located within the County, including land and improvements thereto.
- V. That this Order of the Commission shall be sent by certified mail to the Sherman County Assessor and by regular mail to the Sherman County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

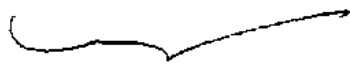
- VI. That the specified changes shall be made by the Sherman County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Sherman County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That the Property Tax Administrator shall audit the records of the Sherman County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Sherman County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

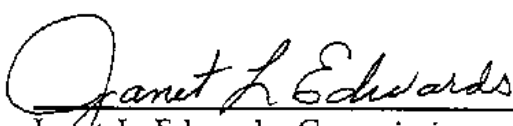
IT IS SO ORDERED.


Dated this 9th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
SIOUX COUNTY, NEBRASKA

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Case No. 97EP-83

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:

Wendi McCormick
Sioux County Assessor
P. O. Box 158
Harrison, NE 69346

J. Adam Edmund
Deputy Sioux County Attorney
P. O. Box 156
Harrison, NE 69346

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Sioux County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Sioux County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective

March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 98%. The Coefficient of Dispersion is 25.99. The Price Related Differential is 111.63.

II. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 79%. The Coefficient of Dispersion is 23.53. The Price Related Differential is 102.67.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 98%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1972.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1980.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. That there were 3 sales of commercial property in Sioux County in a two-year period. There, is therefore, insufficient information upon which to base statistically valid studies and analyses.
- VII. The median indicated level of value for the agricultural class of property is 79%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

- VIII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the agricultural class of property.
- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1972.
- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1980.
- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property

will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the residential and agricultural classes of property within Sioux County.
- II. That this Order of the Commission shall be sent by certified mail to the Sioux County Assessor and by regular mail to the Sioux County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 15th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
STANTON COUNTY, NEBRASKA

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Case No. 97EP-84

**FINDINGS AND ORDERS
ORDER ADJUSTING VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Debra J. Hoehne
 Stanton County Assessor
 P. O. Box 895
 Stanton, NE 68779

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Stanton County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Stanton County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 79%. The Coefficient of Dispersion is 30.56. The Price Related Differential is 105.26.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 82%. The Coefficient of Dispersion is 34.01. The Price Related Differential is 98.70.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 79%. This median indicated level of value is not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1981, with the last update in 1996.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1981.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 82%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1981, with the last update in 1996.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1981.

- X. That the statistical studies of the quality of assessments are not representative of the quality of assessments for the commercial class of property, as there were only seven qualified sales in the two-year time period, which is not an adequate sample for valid statistical studies and analysis.
- XI. The median indicated level of value for the agricultural class of property is 75%, which is within the acceptable range for the agricultural class of property within the County.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

- II. That the value of the residential class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

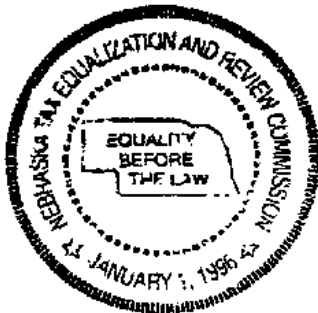
- I. That no adjustment by a percentage be made to the values of the commercial class of property within Stanton County.
- II. That the value of the residential subclass of property in the City of Norfolk be raised by twenty-three percent (23%) to the median midpoint, which is 96%.
- III. That the value of the residential class of property in the City of Stanton be raised by fourteen percent (14%) to the median midpoint, which is 96%.
- IV. That the Order Adjusting Values for the county be effective as to the entire class of residential property located within the urban and suburban areas of the Cities of Norfolk and Stanton, including land and improvements thereto, and including mobile homes.
- V. That this Order of the Commission shall be sent by certified mail to the Stanton County Assessor and by regular mail to the Stanton County Clerk and Chairperson of the Stanton County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That the specified changes shall be made by the Stanton County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Stanton County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That the Property Tax Administrator shall audit the records of the Stanton County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.

- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Stanton County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

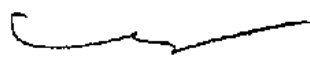
Commissioner Hans dissenting.

IT IS SO ORDERED.

Dated this 14th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
THAYER COUNTY, NEBRASKA

Case No. 97EP-85

FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES)

Filed May 1, 1997

Before Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Shirley Finke
Thayer County Assessor
P. O. Box 27
Hebron, NE 68370

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Thayer County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to the commercial class of property within the county.

STATISTICAL REPORTS

Thayer County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 27.40. The Price Related Differential is 114.89.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the commercial class of property within the county.

- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for the commercial class of property.
- III. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1991.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1988.
- V. That the statistical studies of the quality of assessments of the commercial class of property are not representative of the quality of assessments.
- VI. That the problems shown by the studies, if those studies are representative of the quality of assessments of the commercial class of property, are not problems which can be resolved by an adjustment by a percentage adjustment to a class or subclass of property as required by LB 397.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

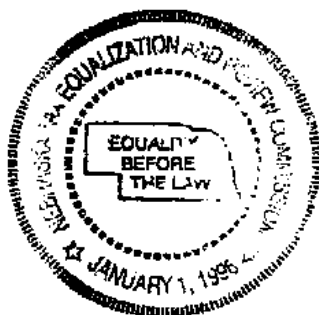
ORDER

IT IS, THEREFORE, ORDERED as follows:


- I. That no adjustment by a percentage be made to the values of the commercial class of property within Thayer County.
- II. That this Order of the Commission shall be sent by certified mail to the Thayer County Assessor and by regular mail to the Thayer County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

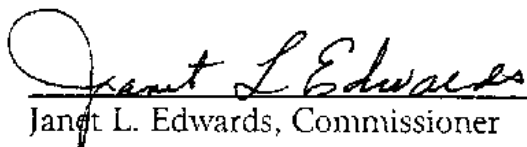
IT IS SO ORDERED.

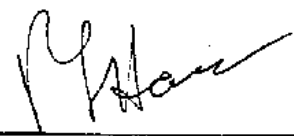
Dated this 1st day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

IN THE MATTER OF THE
EQUALIZATION OF
THOMAS COUNTY, NEBRASKA

FINDINGS AND ORDERS (NO ADJUSTMENT TO VALUES)

Thomas County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 39.74. The Price Related Differential is 117.65.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the residential class of property within the county.

- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1981.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1981.
- V. That the quality of assessment practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

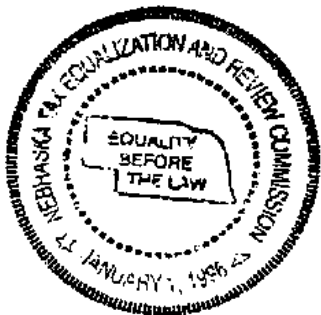
ORDER

IT IS, THEREFORE, ORDERED as follows:

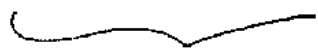
- I. That no adjustment by a percentage be made to the values of the residential class of property within Thomas County.
- II. That this Order of the Commission shall be sent by certified mail to the Thomas County Assessor and by regular mail to the Thomas County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

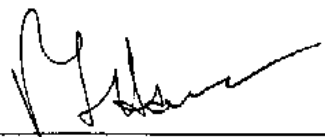
Dated this 30th day of April, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
THURSTON COUNTY, NEBRASKA)

Case No. 97EP-87

FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: E. Vivan Hartwig
Thurston County Assessor
P. O. Box "I"
Pender, NE 68047

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Thurston County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Thurston County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 14.11. The Price Related Differential is 105.81.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that there were only nine (9) sales in Thurston County within a two-year period. There is, therefore, insufficient information upon which to base statistically valid studies and analyses.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county as shown by the PRD is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1996.
- IV. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- V. The evidence before the Commission establishes that there were only nine (9) sales in Thurston County within a two-year period. There is, therefore, insufficient information upon which to base statistically valid studies and analyses.
- VI. The median indicated level of value for the agricultural class of property is 73%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Thurston County.
- II. That this Order of the Commission shall be sent by certified mail to the Thurston County Assessor and by regular mail to the Thurston County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 15th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
WASHINGTON COUNTY,
NEBRASKA.

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Case No. 97EP-89

FINDINGS AND ORDERS
ADJUSTING VALUES

Filed April 29, 1997

Before: Edwards, Hans, and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: None

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Washington County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders that the commercial class of property in the county be raised by twenty-nine percent (29%), with the exception of the Cities of Blair and Fort Calhoun. The Commission declines to order any other adjustments to any other class or subclass of property within the county.

STATISTICAL REPORTS

Washington County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and certain evidence provided by the county, establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 51%. The Coefficient of Dispersion is 29.20. The Price Related Differential is 103.92. However, the entire county has been designated as qualified for special valuation ("greenbelt") under Nebraska State Law for the first time in 1997. The statistical studies provided therefore compare the assessed value of the land to the market value of the land for a purpose other than agricultural production land. The statistical studies as presented should be used to compare the median indicated level of value of agricultural land not subject to special valuation ("greenbelt").

II. COMMERCIAL AND INDUSTRIAL CLASSES OF PROPERTY

The statistical reports for the commercial and industrial classes of property are as follows: The median indicated level of value is 85%. The Coefficient of Dispersion is 39.87. The Price Related Differential is 93.55. However, the median indicated level of value for commercial property in the Cities of Blair and Fort Calhoun are 100.83 and 128.88, respectively.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. That the median indicated level of value (i.e., the assessment/sales ratios) for the commercial class of property is not within the acceptable range.
- II. That the statistical reports as submitted by the Property Tax Division are not representative of the indicated level of value for agricultural property, since those reports represent a comparison of county wide special values ("greenbelt") to the sales price of agricultural land, when such land is sold for purposes which are possibly other than for agricultural production (i.e., commercial or residential development).
- III. That the quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for either class of property within the county.
- IV. That according to the Property Tax Administrator, the County was placed under Findings and Orders by the State Board of Equalization and Assessment regarding the assessment of commercial property within the county in 1996.
- V. The last reappraisal of property within the county for each class of property in the county was conducted:
 - A. Residential 1996
 - B. Commercial 1985
 - C. Agricultural 1996
- VI. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used is as follows:

- | | | |
|----|--------------|------|
| A. | Residential | 1996 |
| B. | Commercial | 1985 |
| C. | Agricultural | 1996 |
- VII. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.
- VIII. That the median indicated level of value (i.e., assessment/sales ratio) for the commercial class of property for the county, with the exception of the Cities of Blair and Fort Calhoun, must be raised to the midpoint, since the median indicated level of value for those Cities of Blair and Fort Calhoun are 100.83 and 128.88, respectively. Such an adjustment is necessary in order to achieve equalization.
- IX. That no action to adjust the indicated level of value for the commercial class of property should be taken regarding the Cities of Blair and Fort Calhoun.
- X. That no action should be taken to adjust the indicated level of value for the agricultural class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence.

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the **COMMERCIAL** class of property cannot be made without increasing by twenty-nine percent (29%) the indicated level of value of all commercial property located within the county, with the exception of the Cities of Blair and Fort Calhoun, and that such an increase is necessary in order to achieve equalization. The Commission must, and hereby does, also conclude that while the assessments made for the agricultural class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of agricultural property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED as follows:

- I. That the level of value for the commercial class of property for all property within the county, with the exception of the Cities of Blair and Fort Calhoun, be increased by twenty-nine percent (29%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- II. That no adjustment be made to the level of value for the commercial class of property for that property located within the Cities of Blair and Fort Calhoun.
- III. That the Order Adjusting Values for the commercial class of property be effective as to the entire class of commercial property located within the county, with the exception of the Cities of Blair and Fort Calhoun, including land and improvements thereto, whether that commercial property be located in urban, suburban, or rural areas.
- IV. That no adjustment be made to the level of value for the agricultural class of property located within the county.
- V. That this Order of the Commission shall be sent by certified mail to the Washington County Assessor and by regular mail to the Washington County Clerk and Chairperson of the County Board on or before May 15, 1997, as

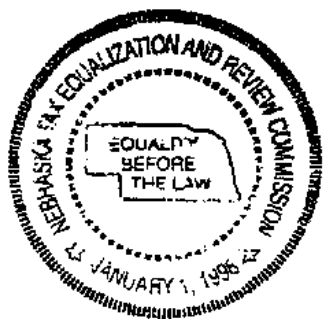
required by 1997 Neb. Laws, L. B. 397, Section 46.

- VI. That the specified changes shall be made by the County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Washington County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That the Property Tax Administrator shall audit the records of the Washington County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Washington County, as required by 1997 Neb. Laws, L. B. 397, Section 47.


(Commissioner Hans dissents regarding the lack of adjustment to the agricultural class of property, but concurs in the order regarding the adjustment to the commercial class of property.)

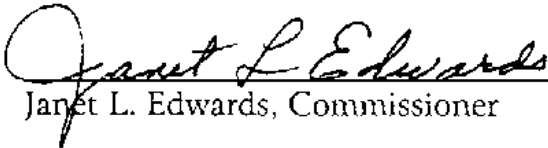
IT IS SO ORDERED.

Dated this 29th day of April, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
WAYNE COUNTY, NEBRASKA

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Case No. 97EP-90

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Ms. Joyce Reeg
Wayne County Assessor
510 Pearl Street
Wayne, NE 68787

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Wayne County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the county.

STATISTICAL REPORTS

Wayne County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 13.45. The Price Related Differential is 104.21.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 96%.
- II. The median indicated level of value for the commercial class of property is 94%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.

- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1978. There was an update of the county records regarding commercial property in 1996.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1990.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- VII. The median indicated level of value for the agricultural class of property is 77%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the commercial class of property within Wayne County.
- II. That this Order of the Commission shall be sent by certified mail to the Wayne County Assessor and by regular mail to the Wayne County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

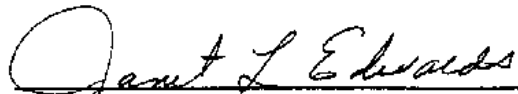
Dated this 14th day of May, 1997.




Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

IN THE MATTER OF THE
EQUALIZATION OF
WHEELER COUNTY,
NEBRASKA

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Case No. 97EP-92

FINDINGS AND ORDERS
ADJUSTING VALUES

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:

Lorraine Woeppel
Wheeler County Assessor
P.O. Box 127
Bartlett, NE 68622

Janet Chvala
Wheeler County Attorney
P.O. Box 858
O'Neill, NE 68763

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Wheeler County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential and agricultural classes of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Wheeler County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.

RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 33.71. The Price Related Differential is 116.46.

II.

AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 74%. The Coefficient of Dispersion is 23.76. The Price Related Differential is 94.67.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1987.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1987.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the agricultural class of property is 74%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the agricultural class of property.

- VIII. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1987.
- IX. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1987.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the agricultural class of property.
- XI. That there was only one sale of commercial property in Wheeler County within a two-year period. There is, therefore, insufficient information upon which to base statistically valid studies and analyses.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That the value of the residential subclass of property of Lake Ericson in the County must be raised to the midpoint, which is 96%, so that all subclasses fall within the acceptable range.

- II. That the value of the agricultural subclass of irrigated land in the County must be raised to the midpoint, which is 77%, so that all subclasses fall within the acceptable range.

ORDER

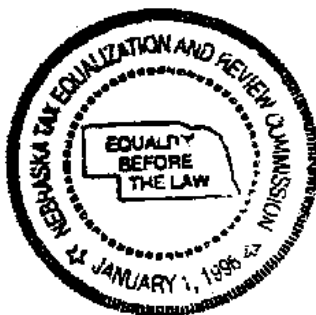
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That the value of the residential subclass of property in Lake Ericson in the County be increased by 34%.
- II. That the Order Adjusting Values for the residential property class be effective as to the subclass of residential property in Lake Ericson, suburban and recreational, including land and improvements thereto and including mobile homes.
- III. That the value of the irrigated subclass of the agricultural class of property in the County be increased by 15%, in order to raise the median to the midpoint, which is 77%.
- IV. That the Order Adjusting Values for the agricultural class be effective as to the entire class of agricultural property located within the irrigated areas of the County, including production land only.
- V. That this Order of the Commission shall be sent by certified mail to the Wheeler County Assessor and by regular mail to the Wheeler County Clerk and Chairperson of the Wheeler County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That the specified changes shall be made by the Wheeler County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Wheeler County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.

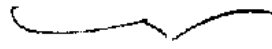
- VIII. That the Property Tax Administrator shall audit the records of the Wheeler County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Wheeler County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

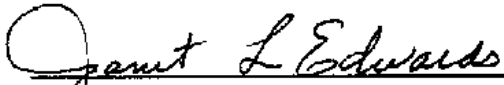
Dated this 15th day of May, 1997.




Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
YORK COUNTY, NEBRASKA

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Case No. 97EP-93

FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES)

Filed May 12, 1997

Before: Edwards, Hans and Reynolds

Edwards, for the Commission:

APPEARANCES:

For the County: Ann Charlton
York County Assessor
510 Lincoln Ave.
York, NE 68467

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in York County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to the commercial class of property.

STATISTICAL REPORTS

York County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 37.46. The Price Related Differential is 119.32.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value for the commercial class of property is 94. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the commercial class of property.
- III. The last reappraisal of property within the county for the commercial class of property was conducted in 1972, with last update in 1996.

- IV. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1993.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude that as a matter of law while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

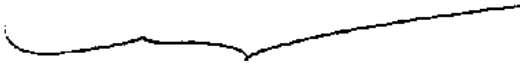
- I. That no adjustment by a percentage be made to the values of the commercial class of property within York County.
- II. That this Order of the Commission shall be sent by certified mail to the York County Assessor and by regular mail to the York County Clerk and Chairperson of the York County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.


IT IS SO ORDERED.


Dated this 12th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner